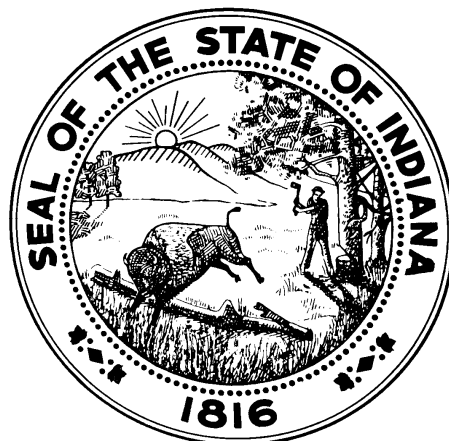


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY AUDITOR
CLARK COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
12/14/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara Bratcher Haas	01-01-04 to 12-31-07
President of the County Council	Jim Smith David Abbott	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Edward Meyer	01-01-06 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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302 WEST WASHINGTON STREET
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TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the County Auditor for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2006.

STATE BOARD OF ACCOUNTS

November 5, 2007

COUNTY AUDITOR
CLARK COUNTY
AUDIT RESULTS AND COMMENTS

APPROPRIATIONS

The records presented for audit indicated expenditures in excess of budgeted appropriations of \$111,500 and \$3,056 for Jail Detention Bonds Fund and Cumulative Bridge Fund, respectively.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

PRESCRIBED FORMS

General Form 364 (Accounts Payable Voucher Register) was not in use during 2006. An alternative computerized form was in use; however, this form did not contain the same headings and information as required by the prescribed form. There was no proof or reconciling procedure in place between the accounts payable vouchers and the computerized register to assure that all accounts payable vouchers were properly recorded for submission and approval by the County Auditor and Board of County Commissioners.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditor's, Chapter 14)

Where a mechanized or computerized accounting system is in use, it is permissible to prepare the Accounts Payable Voucher Register on an alternate form. The alternate form must contain the same headings and information shown on the prescribed form and if claims are not individually allowed, the form must contain the certification and signatures of the governing body as shown on the prescribed form. (Accounting and Uniform Compliance Guidelines Manual for County Auditor's, Chapter 4)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for County Auditor's, Chapter 14)

COUNTY AUDITOR
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 5, 2007, with Barbara Bratcher Haas, Auditor; and Edward Meyer, President of the Board of County Commissioners. The officials concurred with our audit findings.